

**TOWNSHIP TRUSTEES' BULLETIN
and Uniform Compliance Guidelines**

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February 1993

ITEMS TO REMEMBER

MARCH

- March 1: Assessing period begins, IC 6-1.1-1-2. All tangible property, except mobile homes as defined in IC 6-1.1-7-1.
- March 1: (First Monday in March) Make report of the Dog Fund to the County Auditor and pay to the County Treasurer any funds in a Township Dog Fund designated (by the county) for a Humane Society under IC 15-5-9-8; and/or any amount in a Township Dog Fund exceeding \$300 over and above orders drawn on the fund, and must show all receipts into the Township Dog Fund and all orders drawn in order. (IC 15-5-9-10) Also give County Auditor the number of receipts issued if a humane society has been designated. (IC 15-5-9-8)
- March 5: On or about the fifth day of each month the trustee shall file with the secretary of the Township Board of Finance a verified statement which shall reconcile, as of the last day of the preceding month, the balance of public funds as disclosed by his or her records with the statement of the balance made by the depositories. IC 5-13-6-1.
- March 8: (Second Monday in March) County Auditor makes distribution of County Dog Fund to the townships of the county in which the orders drawn against the Dog Fund exceeded the money on hand as shown on the report filed on March 1 (or by the county to a Humane Society if an ordinance is passed). Any money received from the County Dog Fund must be receipted to Township Dog Fund. (IC 15-5-9-10)

APRIL

- April 5: On or before the fifth day of each month the trustee shall file with the secretary of the Township Board of Finance a verified statement which shall reconcile, as of the last day of the preceding month, the balance of public funds as disclosed by his or her records with the statement of the balance made by the depositories, IC 5-13-6-1.
- April 9: Good Friday - Legal Holiday (IC 1-1-9-1)
- April 15: Last day to make pension report and payment for first quarter by townships participating in PERF.

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ITEMS TO REMEMBER
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- April 30: Last day to file quarterly report, Form 941, to the Internal Revenue Service for federal and social security taxes for the first quarter.
- April 30: Last day to make report for first quarter of 1993 to the Indiana Employment Security Division.

MAY

- May 1: On or before this date make report to County Auditor, in writing, of the amount of unpaid claims against the Dog Fund which have not been paid because of lack of funds. (IC 15-5-9-11)
- May 5: On or before the fifth day of each month the trustee shall file with the secretary of the Township Board of Finance a verified statement which shall reconcile, as of the last day of the preceding month, the balance of public funds as disclosed by his or her records with the statement of the balance made by the depositories, IC 5-13-6-1.
- May 15: Date for completion of assessing. (IC 6-1.1-1-7)
- May 31: Memorial Day - Legal Holiday (IC 1-1-9-1)

TOWNSHIP TRUSTEES' MEETING

The State Board of Accounts' Meeting for Township Trustees, November 19, 1992, Indianapolis, was a success as indicated by various compliments and the large turnout of several hundred township representatives. We would again like to thank the Indiana Township Association for the cooperation in our having the meeting in conjunction with the Township Convention as has been the situation the last several years. These meetings have been a good example of Townships and the State Board of Accounts working together to solve problems. Special thanks to Gene Stofer, Convention Chairman, and Billie Caldwell, President, for their efforts.

Trustees not attending the 1992 meeting are encouraged and specifically requested to attend a similar meeting we plan on calling in 1993. Many items were discussed both during and between sessions which pertain to your relationship with the State Board of Accounts. We appreciate the many compliments on the State Board of Accounts' 1992 meeting. We anticipate seeing all Township Trustees at our meeting in 1993. We are always open to suggestions on ways to improve the meeting format.

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SOCIAL SECURITY DEDUCTIONS

We understand that for 1993 the maximum amount of taxable and creditable annual earnings subject to social security will increase to \$57,600, up from \$55,500 for 1992.

FICA tax rates will remain at 1992 levels at a combined rate of 7.65 percent (both employer and employee for a total of 15.3 percent), representing a 6.20 percent rate for social security (old age, survivors, and disability insurance) and a 1.45 percent rate for Medicare.

PUBLIC RECORDS

IC 5-14-3-1 provides "A fundamental philosophy of the American constitutional form of representative government is that government is the servant of the people and not their master. Accordingly, it is the public policy of the state that all persons are entitled to full and complete information regarding the affairs of government and the official acts of those who represent them as public officials and employees. This chapter shall be liberally construed to implement this policy and place the burden of proof for the nondisclosure of a public record on the public agency that would deny access to the record and not on the person seeking to inspect and copy the record."

Most records of public offices are public property and may be examined by any citizen of the township, unless the law specifically provides the records are confidential. Any person may inspect and copy the public records of any public agency. Such request for inspection or copying must identify with reasonable particularity the record being requested and at the discretion of the township in accordance with IC 5-14-3-3, be in writing on or in a form provided by the township.

No request may be denied because the person making the request refuses to state the purpose of the request, unless such condition is required by statute. (IC 5-14-3-3)

A public agency may not deny or interfere with a person's right to inspect or copy public records. The public agency shall either provide the requested copies to the person requesting such copies or allow the person to make copies on the agency's equipment.

The public agency may charge a fee for such copies, not to exceed the actual cost of copying the records and in accordance with IC 5-14-3-8.

IC 5-14-3-4 contains an extensive listing of those records which are (or could) be held to be confidential. All township officials are urged to review the law to ensure the township's policy on such records is in compliance with the statute. The township attorney should be consulted in various situations regarding questions concerning poor relief records.

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PUBLIC RECORDS
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A township determining to deny access to a public record to a person for any reason should refer to the provisions of IC 5-14-3-9. A person who has been denied the right to inspect or copy a public record may file an action in circuit or superior court to compel the township to permit the individual to inspect and copy the public record.